

Sec. 154. (1) If the state tax commission determines that property subject to the collection of taxes under this act, including property subject to taxation under 1974 PA 198, MCL 207.551 to 207.572, 1905 PA 282, MCL 207.1 to 207.21, 1953 PA 189, MCL 211.181 to 211.182, and the commercial redevelopment act, 1978 PA 255, MCL 207.651 to 207.668, has been incorrectly reported or omitted for any previous year, but not to exceed the current assessment year and 2 years immediately preceding the date the incorrect reporting or omission was discovered and disclosed to the state tax commission, the state tax commission shall place the corrected assessment value for the appropriate years on the appropriate assessment roll. The state tax commission shall issue an order certifying to the treasurer of the local tax collecting unit if the local tax collecting unit has possession of a tax roll for a year for which an assessment change is made or the county treasurer if the county has possession of a tax roll for a year for which an assessment change is made the amount of taxes due as computed by the correct annual rate of taxation for each year except the current year. Taxes computed under this section shall not be spread against the property for a period before the last change of ownership of the property.

(2) If an assessment change made under this section results in increased property taxes, the additional taxes shall be collected by the treasurer of the local tax collecting unit if the local tax collecting unit has possession of a tax roll for a year for which an assessment change is made or by the county treasurer if the county has possession of a tax roll for a year for which an assessment change is made. Not later than 20 days after receiving the order certifying the amount of taxes due under subsection (1), the treasurer of the local tax collecting unit if the local tax collecting unit has possession of a tax roll for a year for which an assessment change is made or the county treasurer if the county has possession of a tax roll for a year for which an assessment change is made shall submit a corrected tax bill, itemized by taxing jurisdiction, to each person identified in the order and to the owner of the property on which the additional taxes are assessed, if different than a person named in the order, by first-class mail, address correction requested. Except for real property subject to taxation under 1974 PA 198, MCL 207.551 to 207.572, 1905 PA 282, MCL 207.1 to 207.21, 1953 PA 189, MCL 211.181 to 211.182, and the commercial redevelopment act, 1978 PA 255, MCL 207.651 to 207.668, and for real property only, if the additional taxes remain unpaid on the March 1 in the year immediately succeeding the year in which the state tax commission issued the order certifying the additional taxes under subsection (1), the real property on which the additional taxes are due shall be returned as delinquent to the county treasurer. Real property returned for delinquent taxes under this section, and upon which taxes, interest, penalties, and fees remain unpaid after the property is returned as delinquent to the county treasurer, is subject to forfeiture, foreclosure, and sale for the enforcement and collection of the delinquent taxes as provided in sections 78 to 79a.

(3) Except as otherwise provided in subsection (4), a corrected tax bill based on an assessment roll corrected for incorrectly reported or omitted personal property that is issued after the effective date of the amendatory act that added this subsection shall include penalty and interest at the rate of 1.25% per month or fraction of a month from the date the taxes originally could have been paid without interest or penalty. If the tax bill has not been paid within 60 days after the corrected tax bill is issued, interest shall again begin to accrue at the rate of 1.25% per month or fraction of a month.

(4) If a person requests that an increased assessment due to incorrectly reported or omitted personal property be added to the assessment roll under this section before March 1, 2004 with respect to statements filed or required to be filed under section 19 for taxes levied before January 1, 2004, and the corrected tax bill issued under this subsection is paid within 30 days after the corrected tax bill is issued, that person is not liable for any penalty or interest on that portion of the additional tax attributable to the increased assessment resulting from that request. However, a person who pays a corrected tax bill issued under this subsection more than 30 days after the corrected tax bill is issued is liable for the penalties and interest imposed under subsection (3).

(5) Except as otherwise provided in this section, the treasurer of the local tax collecting unit or the county treasurer shall disburse the payments of interest received to this state and to a city, township, village, school district, county, and authority, in the same proportion as required for the disbursement of taxes collected under this act. The amount to be disbursed to a local school district, except for that amount of interest attributable to mills levied under section 1211(2) or 1211c of the revised school code, 1976 PA 451, MCL 380.1211 and 380.1211c, and mills that are not included as mills levied for school operating purposes under section 1211 of the revised school code, 1976 PA 451, MCL 380.1211, shall be paid to the state treasury and credited to the state school aid fund established by section 11 of article IX of the state constitution of 1963. For an intermediate school district receiving state aid under section 56, 62, or 81 of the state school aid act of 1979, 1979 PA 94, MCL 388.1656, 388.1662, and 388.1681, of the interest that would otherwise be disbursed to or retained by the intermediate school district, all or a portion, to be determined on the basis of the tax rates being utilized to compute the amount of the state school aid, shall be paid instead to the state treasury and credited to the state school aid fund established by section 11 of article IX of the state constitution of 1963.

(6) If an assessment change made under this section results in a decreased tax liability, a refund of excess tax payments shall be made by the county treasurer and shall include interest at the rate of 1% per month or fraction of a month for taxes levied before January 1, 1997 and interest at the rate provided under section 37 of the tax tribunal act, 1973 PA 186, MCL 205.737, for taxes levied after December 31, 1996, from the date of the payment of the tax to the date of the payment of the refund. The county treasurer shall charge a refund of excess tax payments under this subsection to the various taxing jurisdictions in the same proportion as the taxes levied.

(7) A person to whom property is assessed under this section may appeal the state tax commission's order to the Michigan tax tribunal.

As Amended by
2003 Public Act No. 247,
Approved December 29, 2003

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

BAY COUNTY
TOWNSHIP OF FRASER

154-08-0677

The State Tax Commission received notification requesting that the real and/or personal property assessment for the year described below be revised to the valuation indicated as provided by Section 211.154, M.C.L.

The State Tax Commission, at a meeting held on October 14, 2008 in consideration of the notification directs that this order be implemented as shown below.

PARCEL CODE: 040-041-100-075-00 REAL
SCHOOL DISTRICT: PINCONNING
ISD DISTRICT: BAY-ARENAC
ASSESSMENT UNIT: TOWNSHIP OF FRASER

PROPERTY OWNER: County of BAY COUNTY
LAWRENCE A. & JOYCE A. ZAGATA ASSESSING OFFICER/EQUAL. DIRECTOR:
3045 OAKVIEW DRIVE MARGARET R. FORD ASSR.
PINCONNING, MI 48650-9711 1474 N. MACKINAW ROAD
LINWOOD, MI 48634

<u>YEAR</u>	<u>ORIGINAL VALUATION</u>	<u>REQUESTED VALUATION</u>	<u>APPROVED CORRECTED VALUATION</u>	<u>NET INCREASE NET (DECREASE) IN APPROVED</u>	<u>CERTIFIED TOTAL TAX RATES</u>
ASSESSED VALUE					
2007	\$8,300	\$36,700	\$36,700	\$28,400	52.6520
2008	\$32,600	\$32,600	\$32,600	\$0	
TAXABLE VALUE					
2007	\$8,300	\$36,622	\$36,622	\$28,322	52.6520
2008	\$8,490	\$32,600	\$32,600	\$24,110	

The assessor is directed to enter the net increase/decrease in approved assessed value and/or taxable value for each year corrected, as approved by the State Tax Commission, on the assessment roll that corresponds to each assessment year corrected.

The officer preparing or having the tax roll in his or her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates upon the corrected taxable value (may be state equalized value for special assessments) for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to each person identified in the order and to the owner of the property (if different), by first class mail, address correction requested. You are directed to see Section 211.154 (3) and (4), M.C.L. regarding the applicability of penalty and interest.

In the event that excess taxes have been paid as a result of the overassessment, a refund of the overpayment shall be made by the county treasurer as provided by Section 211.154 (6), M.C.L.

This order was issued by the Michigan State Tax Commission on October 16, 2008.

The value established by this order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance. The address of the Tribunal is: MICHIGAN TAX TRIBUNAL, P.O. BOX 30232, LANSING, MICHIGAN 48909. A fee will be charged by the Tribunal for such an appeal.

This is a true copy of
the Official Order
which has been signed
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State Tax Commission.

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

CLARE COUNTY
TOWNSHIP OF FREEMAN

154-08-0710

The State Tax Commission received notification requesting that the real and/or personal property assessment for the year described below be revised to the valuation indicated as provided by Section 211.154, M.C.L.

The State Tax Commission, at a meeting held on October 14, 2008 in consideration of the notification directs that this order be implemented as shown below.

PARCEL CODE: 18-009-600-045-00 REAL
SCHOOL DISTRICT: FARWELL
ISD DISTRICT: CLARE-GLADWIN
ASSESSMENT UNIT: TOWNSHIP OF FREEMAN

County of CLARE COUNTY
PROPERTY OWNER: ASSESSING OFFICER/EQUAL. DIRECTOR:
WILBUR & JEAN SIMONDS MICHAEL D. GOULD ASSR.
34633 AVONDALE P.O. BOX 360
WESTLAND, MI 48186 MARION, MI 49665

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED CORRECTED VALUATION	NET INCREASE NET (DECREASE) IN APPROVED	CERTIFIED TOTAL TAX RATES
ASSESSED VALUE					
2006	\$10,400	\$14,000	\$14,000	\$3,600	40.1418
2007	\$10,700	\$14,500	\$14,500	\$3,800	39.9012
2008	\$14,400	\$14,200	\$14,200	(\$200)	
TAXABLE VALUE					
2006	\$8,249	\$11,849	\$11,849	\$3,600	40.1418
2007	\$8,554	\$12,287	\$12,287	\$3,733	39.9012
2008	\$12,450	\$12,569	\$12,569	\$119	

The assessor is directed to enter the net increase/decrease in approved assessed value and/or taxable value for each year corrected, as approved by the State Tax Commission, on the assessment roll that corresponds to each assessment year corrected.

The officer preparing or having the tax roll in his or her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates upon the corrected taxable value (may be state equalized value for special assessments) for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to each person identified in the order and to the owner of the property (if different), by first class mail, address correction requested. You are directed to see Section 211.154 (3) and (4), M.C.L. regarding the applicability of penalty and interest.

In the event that excess taxes have been paid as a result of the overassessment, a refund of the overpayment shall be made by the county treasurer as provided by Section 211.154 (6), M.C.L.

This order was issued by the Michigan State Tax Commission on October 16, 2008.

The value established by this order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance. The address of the Tribunal is: MICHIGAN TAX TRIBUNAL, P.O. BOX 30232, LANSING, MICHIGAN 48909. A fee will be charged by the Tribunal for such an appeal.

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STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

CRAWFORD COUNTY
CITY OF GRAYLING

154-08-0578

The State Tax Commission received notification requesting that the real and/or personal property assessment for the year described below be revised to the valuation indicated as provided by Section 211.154, M.C.L.

The State Tax Commission, at a meeting held on October 14, 2008 in consideration of the notification directs that this order be implemented as shown below.

PARCEL CODE: 070-990-013-013-00 PERSONAL
SCHOOL DISTRICT: CRAWFORD-AUSABLE
ISD DISTRICT: C.O.O.R.
ASSESSMENT UNIT: CITY OF GRAYLING

PROPERTY OWNER: County of CRAWFORD COUNTY
ASSESSING OFFICER/EQUAL. DIRECTOR:
RANDY STAMPFLY CHRISTIE A. VERLAC ASSR.
526 PEMBROKE DRIVE P.O. BOX 549
GRAYLING, MI 49738 GRAYLING, MI 49738

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED CORRECTED VALUATION	NET INCREASE NET (DECREASE) IN APPROVED	CERTIFIED TOTAL TAX RATES
ASSESSED VALUE					
2006	\$0	\$14,600	\$14,600	\$14,600	55.6726
2007	\$0	\$12,500	\$12,500	\$12,500	55.5780
2008	\$0	\$11,000	\$11,000	\$11,000	
TAXABLE VALUE					
2006	\$0	\$14,600	\$14,600	\$14,600	55.6726
2007	\$0	\$12,500	\$12,500	\$12,500	55.5780
2008	\$0	\$11,000	\$11,000	\$11,000	

The assessor is directed to enter the net increase/decrease in approved assessed value and/or taxable value for each year corrected, as approved by the State Tax Commission, on the assessment roll that corresponds to each assessment year corrected.

The officer preparing or having the tax roll in his or her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates upon the corrected taxable value (may be state equalized value for special assessments) for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to each person identified in the order and to the owner of the property (if different), by first class mail, address correction requested. You are directed to see Section 211.154 (3) and (4), M.C.L. regarding the applicability of penalty and interest.

In the event that excess taxes have been paid as a result of the overassessment, a refund of the overpayment shall be made by the county treasurer as provided by Section 211.154 (6), M.C.L.

This order was issued by the Michigan State Tax Commission on October 16, 2008.

The value established by this order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance. The address of the Tribunal is: MICHIGAN TAX TRIBUNAL, P.O. BOX 30232, LANSING, MICHIGAN 48909. A fee will be charged by the Tribunal for such an appeal.

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STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

HOUGHTON COUNTY
TOWNSHIP OF FRANKLIN

154-08-0592

The State Tax Commission received notification requesting that the real and/or personal property assessment for the year described below be revised to the valuation indicated as provided by Section 211.154, M.C.L.

The State Tax Commission, at a meeting held on October 14, 2008 in consideration of the notification directs that this order be implemented as shown below.

PARCEL CODE: 31-006-124-001-25 REAL
SCHOOL DISTRICT: HANCOCK
ISD DISTRICT: COPPER COUNTRY
ASSESSMENT UNIT: TOWNSHIP OF FRANKLIN

County of HOUGHTON COUNTY
PROPERTY OWNER: ASSESSING OFFICER/EQUAL. DIRECTOR:
STEVEN R. & CARLA BELPAVLOVICH DEBORAH A. MAKI ASSR.
50711 SCHAAF STATES ROAD 33607 LAKE GERALD ROAD
HANCOCK, MI 49930 TOIVOLA, MI 49965

<u>YEAR</u>	<u>ORIGINAL VALUATION</u>	<u>REQUESTED VALUATION</u>	<u>APPROVED CORRECTED VALUATION</u>	<u>NET INCREASE NET (DECREASE) IN APPROVED</u>	<u>CERTIFIED TOTAL TAX RATES</u>
ASSESSED VALUE					
2006	\$12,970	\$63,441	\$63,441	\$50,471	35.9499
2007	\$14,920	\$63,441	\$63,441	\$48,521	36.0326
2008	\$16,860	\$63,441	\$63,441	\$46,581	
TAXABLE VALUE					
2006	\$11,363	\$45,582	\$45,582	\$34,219	35.9499
2007	\$11,783	\$45,162	\$45,162	\$33,379	36.0326
2008	\$12,054	\$56,945	\$56,945	\$44,891	

The assessor is directed to enter the net increase/decrease in approved assessed value and/or taxable value for each year corrected, as approved by the State Tax Commission, on the assessment roll that corresponds to each assessment year corrected.

The officer preparing or having the tax roll in his or her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates upon the corrected taxable value (may be state equalized value for special assessments) for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to each person identified in the order and to the owner of the property (if different), by first class mail, address correction requested. You are directed to see Section 211.154 (3) and (4), M.C.L. regarding the applicability of penalty and interest.

In the event that excess taxes have been paid as a result of the overassessment, a refund of the overpayment shall be made by the county treasurer as provided by Section 211.154 (6), M.C.L.

This order was issued by the Michigan State Tax Commission on October 16, 2008.

The value established by this order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance. The address of the Tribunal is: MICHIGAN TAX TRIBUNAL, P.O. BOX 30232, LANSING, MICHIGAN 48909. A fee will be charged by the Tribunal for such an appeal.

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STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

INGHAM COUNTY
CITY OF EAST LANSING

154-08-0573

The State Tax Commission received notification requesting that the real and/or personal property assessment for the year described below be revised to the valuation indicated as provided by Section 211.154, M.C.L.

The State Tax Commission, at a meeting held on October 14, 2008 in consideration of the notification directs that this order be implemented as shown below.

PARCEL CODE: 33-20-90-39-910-000 PERSONAL
SCHOOL DISTRICT: EAST LANSING
ISD DISTRICT: INGHAM
ASSESSMENT UNIT: CITY OF EAST LANSING

PROPERTY OWNER: County of INGHAM COUNTY
WYCOFF WELLNESS CENTER ASSESSING OFFICER/EQUAL. DIRECTOR:
PO BOX 572 JANE C. MEDDAUGH ASSR.
HASLETT, MI 48840 410 ABBOTT ROAD
EAST LANSING, MI 48823

<u>YEAR</u>	<u>ORIGINAL VALUATION</u>	<u>REQUESTED VALUATION</u>	<u>APPROVED CORRECTED VALUATION</u>	<u>NET INCREASE NET (DECREASE) IN APPROVED</u>	<u>CERTIFIED TOTAL TAX RATES</u>
ASSESSED VALUE					
2007	\$0	\$40,000	\$40,000	\$40,000	72.95510
2008	\$0	\$40,000	\$40,000	\$40,000	
TAXABLE VALUE					
2007	\$0	\$40,000	\$40,000	\$40,000	72.95510
2008	\$0	\$40,000	\$40,000	\$40,000	

The assessor is directed to enter the net increase/decrease in approved assessed value and/or taxable value for each year corrected, as approved by the State Tax Commission, on the assessment roll that corresponds to each assessment year corrected.

The officer preparing or having the tax roll in his or her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates upon the corrected taxable value (may be state equalized value for special assessments) for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to each person identified in the order and to the owner of the property (if different), by first class mail, address correction requested. You are directed to see Section 211.154 (3) and (4), M.C.L. regarding the applicability of penalty and interest.

In the event that excess taxes have been paid as a result of the overassessment, a refund of the overpayment shall be made by the county treasurer as provided by Section 211.154 (6), M.C.L.

This order was issued by the Michigan State Tax Commission on October 16, 2008.

The value established by this order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance. The address of the Tribunal is: MICHIGAN TAX TRIBUNAL, P.O. BOX 30232, LANSING, MICHIGAN 48909. A fee will be charged by the Tribunal for such an appeal.

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STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

IOSCO COUNTY
CITY OF EAST TAWAS

154-08-0678

The State Tax Commission received notification requesting that the real and/or personal property assessment for the year described below be revised to the valuation indicated as provided by Section 211.154, M.C.L.

The State Tax Commission, at a meeting held on October 14, 2008 in consideration of the notification directs that this order be implemented as shown below.

PARCEL CODE: 121-040-026-005-00 REAL
SCHOOL DISTRICT: TAWAS
ISD DISTRICT: IOSCO
ASSESSMENT UNIT: CITY OF EAST TAWAS

PROPERTY OWNER: County of IOSCO COUNTY
HURON COMMUNITY BANK ASSESSING OFFICER/EQUAL. DIRECTOR:
323 NEWMAN STREET KEITH PONAK ASSR.
EAST TAWAS, MI 48730-0312 760 NEWMAN STREET, BOX 672
EAST TAWAS, MI 48730-0672

<u>YEAR</u>	<u>ORIGINAL VALUATION</u>	<u>REQUESTED VALUATION</u>	<u>APPROVED CORRECTED VALUATION</u>	<u>NET INCREASE NET (DECREASE) IN APPROVED</u>	<u>CERTIFIED TOTAL TAX RATES</u>
ASSESSED VALUE					
2007	\$0	\$157,200	\$157,200	\$157,200	49.964
2008	\$0	\$165,000	\$165,000	\$165,000	
TAXABLE VALUE					
2007	\$0	\$157,200	\$157,200	\$157,200	49.964
2008	\$0	\$160,815	\$160,815	\$160,815	

The assessor is directed to enter the net increase/decrease in approved assessed value and/or taxable value for each year corrected, as approved by the State Tax Commission, on the assessment roll that corresponds to each assessment year corrected.

The officer preparing or having the tax roll in his or her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates upon the corrected taxable value (may be state equalized value for special assessments) for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to each person identified in the order and to the owner of the property (if different), by first class mail, address correction requested. You are directed to see Section 211.154 (3) and (4), M.C.L. regarding the applicability of penalty and interest.

In the event that excess taxes have been paid as a result of the overassessment, a refund of the overpayment shall be made by the county treasurer as provided by Section 211.154 (6), M.C.L.

This order was issued by the Michigan State Tax Commission on October 16, 2008.

The value established by this order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance. The address of the Tribunal is: MICHIGAN TAX TRIBUNAL, P.O. BOX 30232, LANSING, MICHIGAN 48909. A fee will be charged by the Tribunal for such an appeal.

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STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

KALAMAZOO COUNTY
CITY OF KALAMAZOO

154-08-0679

The State Tax Commission received notification requesting that the real and/or personal property assessment for the year described below be revised to the valuation indicated as provided by Section 211.154, M.C.L.

The State Tax Commission, at a meeting held on October 14, 2008 in consideration of the notification directs that this order be implemented as shown below.

PARCEL CODE: 9044640 PERSONAL
SCHOOL DISTRICT: KALAMAZOO
ISD DISTRICT: KALAMAZOO VALLEY
ASSESSMENT UNIT: CITY OF KALAMAZOO

PROPERTY OWNER: County of KALAMAZOO COUNTY
RIDGEWOOD APARTMENTS ASSESSING OFFICER/EQUAL. DIRECTOR:
24 RIDGEWOOD STREET CONSTANCE DARLING ASSR.
KALAMAZOO, MI 49001 241 W. SOUTH STREET
KALAMAZOO, MI 49007

<u>YEAR</u>	<u>ORIGINAL VALUATION</u>	<u>REQUESTED VALUATION</u>	<u>APPROVED CORRECTED VALUATION</u>	<u>NET INCREASE NET (DECREASE) IN APPROVED</u>	<u>CERTIFIED TOTAL TAX RATES</u>
ASSESSED VALUE					
2006	\$18,500	\$23,000	\$23,000	\$4,500	69.6269
2007	\$20,000	\$21,450	\$21,450	\$1,450	69.6238
TAXABLE VALUE					
2006	\$18,500	\$23,000	\$23,000	\$4,500	69.6269
2007	\$20,000	\$21,450	\$21,450	\$1,450	69.6238

The assessor is directed to enter the net increase/decrease in approved assessed value and/or taxable value for each year corrected, as approved by the State Tax Commission, on the assessment roll that corresponds to each assessment year corrected.

The officer preparing or having the tax roll in his or her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates upon the corrected taxable value (may be state equalized value for special assessments) for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to each person identified in the order and to the owner of the property (if different), by first class mail, address correction requested. You are directed to see Section 211.154 (3) and (4), M.C.L. regarding the applicability of penalty and interest.

In the event that excess taxes have been paid as a result of the overassessment, a refund of the overpayment shall be made by the county treasurer as provided by Section 211.154 (6), M.C.L.

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The value established by this order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance. The address of the Tribunal is: MICHIGAN TAX TRIBUNAL, P.O. BOX 30232, LANSING, MICHIGAN 48909. A fee will be charged by the Tribunal for such an appeal.

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STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

KALAMAZOO COUNTY
CITY OF PORTAGE

154-08-0711

The State Tax Commission received notification requesting that the real and/or personal property assessment for the year described below be revised to the valuation indicated as provided by Section 211.154, M.C.L.

The State Tax Commission, at a meeting held on October 14, 2008 in consideration of the notification directs that this order be implemented as shown below.

PARCEL CODE: 90010-135-A PERSONAL
SCHOOL DISTRICT: PORTAGE
ISD DISTRICT: KALAMAZOO VALLEY
ASSESSMENT UNIT: CITY OF PORTAGE

PROPERTY OWNER: County of KALAMAZOO COUNTY
ASSESSING OFFICER/EQUAL. DIRECTOR:
K-MART CORPORATION #3195 JAMES C. BUSH ASSR.
701 N. POST OAK RD., # 350 7900 S. WESTNEDGE
HOUSTON, TX 77024 PORTAGE, MI 49002

<u>YEAR</u>	<u>ORIGINAL VALUATION</u>	<u>REQUESTED VALUATION</u>	<u>APPROVED CORRECTED VALUATION</u>	<u>NET INCREASE NET (DECREASE) IN APPROVED</u>	<u>CERTIFIED TOTAL TAX RATES</u>
ASSESSED VALUE					
2006	\$258,600	\$267,550	\$267,550	\$8,950	52.3437
2007	\$95,600	\$236,550	\$236,550	\$140,950	53.2780
2008	\$82,300	\$246,450	\$246,450	\$164,150	
TAXABLE VALUE					
2006	\$258,600	\$267,550	\$267,550	\$8,950	52.3437
2007	\$95,600	\$236,550	\$236,550	\$140,950	53.2780
2008	\$82,300	\$246,450	\$246,450	\$164,150	

The assessor is directed to enter the net increase/decrease in approved assessed value and/or taxable value for each year corrected, as approved by the State Tax Commission, on the assessment roll that corresponds to each assessment year corrected.

The officer preparing or having the tax roll in his or her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates upon the corrected taxable value (may be state equalized value for special assessments) for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to each person identified in the order and to the owner of the property (if different), by first class mail, address correction requested. You are directed to see Section 211.154 (3) and (4), M.C.L. regarding the applicability of penalty and interest.

In the event that excess taxes have been paid as a result of the overassessment, a refund of the overpayment shall be made by the county treasurer as provided by Section 211.154 (6), M.C.L.

This order was issued by the Michigan State Tax Commission on October 16, 2008.

The value established by this order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance. The address of the Tribunal is: MICHIGAN TAX TRIBUNAL, P.O. BOX 30232, LANSING, MICHIGAN 48909. A fee will be charged by the Tribunal for such an appeal.

This is a true copy of
the Official Order
which has been signed
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State Tax Commission.

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

KENT COUNTY
CITY OF CEDAR SPRINGS

154-08-0702

The State Tax Commission received notification requesting that the real and/or personal property assessment for the year described below be revised to the valuation indicated as provided by Section 211.154, M.C.L.

The State Tax Commission, at a meeting held on October 14, 2008 in consideration of the notification directs that this order be implemented as shown below.

PARCEL CODE: 41-50-37-020-393 PERSONAL
SCHOOL DISTRICT: CEDAR SPRINGS
ISD DISTRICT: KENT
ASSESSMENT UNIT: CITY OF CEDAR SPRINGS

PROPERTY OWNER: County of KENT COUNTY
NAPA STORE ASSESSING OFFICER/EQUAL. DIRECTOR:
59 S. MAIN STREET DEBRA S. RASHID ASSR.
CEDAR SPRINGS, MI 49319 66 S. MAIN STREET, BOX 310
CEDAR SPRINGS, MI 49319

<u>YEAR</u>	<u>ORIGINAL VALUATION</u>	<u>REQUESTED VALUATION</u>	<u>APPROVED CORRECTED VALUATION</u>	<u>NET INCREASE NET (DECREASE) IN APPROVED</u>	<u>CERTIFIED TOTAL TAX RATES</u>
ASSESSED VALUE					
2008	\$0	\$25,000	\$25,000	\$25,000	
TAXABLE VALUE					
2008	\$0	\$25,000	\$25,000	\$25,000	

The assessor is directed to enter the net increase/decrease in approved assessed value and/or taxable value for each year corrected, as approved by the State Tax Commission, on the assessment roll that corresponds to each assessment year corrected.

The officer preparing or having the tax roll in his or her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates upon the corrected taxable value (may be state equalized value for special assessments) for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to each person identified in the order and to the owner of the property (if different), by first class mail, address correction requested. You are directed to see Section 211.154 (3) and (4), M.C.L. regarding the applicability of penalty and interest.

In the event that excess taxes have been paid as a result of the overassessment, a refund of the overpayment shall be made by the county treasurer as provided by Section 211.154 (6), M.C.L.

This order was issued by the Michigan State Tax Commission on October 16, 2008.

The value established by this order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance. The address of the Tribunal is: MICHIGAN TAX TRIBUNAL, P.O. BOX 30232, LANSING, MICHIGAN 48909. A fee will be charged by the Tribunal for such an appeal.

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STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

KENT COUNTY
CITY OF GRAND RAPIDS

154-08-0611

The State Tax Commission received notification requesting that the real and/or personal property assessment for the year described below be revised to the valuation indicated as provided by Section 211.154, M.C.L.

The State Tax Commission, at a meeting held on October 14, 2008 in consideration of the notification directs that this order be implemented as shown below.

PARCEL CODE: 41-01-51-111-191 PERSONAL
SCHOOL DISTRICT: GRAND RAPIDS
ISD DISTRICT: KENT
ASSESSMENT UNIT: CITY OF GRAND RAPIDS

County of KENT COUNTY
PROPERTY OWNER: ASSESSING OFFICER/EQUAL. DIRECTOR:
BEACON FUNDING CORP. GLEN BEEKMAN ASSR.
3400 DUNDEE ROAD, STE. 180 300 MONROE, NW
NORTHBROOK, IL 60062 GRAND RAPIDS, MI 49503

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED CORRECTED VALUATION	NET INCREASE NET (DECREASE) IN APPROVED	CERTIFIED TOTAL TAX RATES
ASSESSED VALUE					
2006	\$0	\$28,900	\$28,900	\$28,900	46.5383
2007	\$0	\$24,700	\$24,700	\$24,700	47.7621
TAXABLE VALUE					
2006	\$0	\$28,900	\$28,900	\$28,900	46.5383
2007	\$0	\$24,700	\$24,700	\$24,700	47.7621

The assessor is directed to enter the net increase/decrease in approved assessed value and/or taxable value for each year corrected, as approved by the State Tax Commission, on the assessment roll that corresponds to each assessment year corrected.

The officer preparing or having the tax roll in his or her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates upon the corrected taxable value (may be state equalized value for special assessments) for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to each person identified in the order and to the owner of the property (if different), by first class mail, address correction requested. You are directed to see Section 211.154 (3) and (4), M.C.L. regarding the applicability of penalty and interest.

In the event that excess taxes have been paid as a result of the overassessment, a refund of the overpayment shall be made by the county treasurer as provided by Section 211.154 (6), M.C.L.

This order was issued by the Michigan State Tax Commission on October 16, 2008.

The value established by this order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance. The address of the Tribunal is: MICHIGAN TAX TRIBUNAL, P.O. BOX 30232, LANSING, MICHIGAN 48909. A fee will be charged by the Tribunal for such an appeal.

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STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

KENT COUNTY
CITY OF GRAND RAPIDS

154-08-0612

The State Tax Commission received notification requesting that the real and/or personal property assessment for the year described below be revised to the valuation indicated as provided by Section 211.154, M.C.L.

The State Tax Commission, at a meeting held on October 14, 2008 in consideration of the notification directs that this order be implemented as shown below.

PARCEL CODE: 41-01-51-110-755 PERSONAL
SCHOOL DISTRICT: GRAND RAPIDS
ISD DISTRICT: KENT
ASSESSMENT UNIT: CITY OF GRAND RAPIDS

PROPERTY OWNER: County of KENT COUNTY
ASSESSING OFFICER/EQUAL. DIRECTOR:
CISNEROS TIRE SERVICE & AUTO REPAIR GLEN BEEKMAN ASSR.
800 DIVISION AVENUE S 300 MONROE, NW
GRAND RAPIDS, MI 49507 GRAND RAPIDS, MI 49503

<u>YEAR</u>	<u>ORIGINAL VALUATION</u>	<u>REQUESTED VALUATION</u>	<u>APPROVED CORRECTED VALUATION</u>	<u>NET INCREASE NET (DECREASE) IN APPROVED</u>	<u>CERTIFIED TOTAL TAX RATES</u>
ASSESSED VALUE					
2007	\$0	\$6,400	\$6,400	\$6,400	47.7621
TAXABLE VALUE					
2007	\$0	\$6,400	\$6,400	\$6,400	47.7621

The assessor is directed to enter the net increase/decrease in approved assessed value and/or taxable value for each year corrected, as approved by the State Tax Commission, on the assessment roll that corresponds to each assessment year corrected.

The officer preparing or having the tax roll in his or her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates upon the corrected taxable value (may be state equalized value for special assessments) for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to each person identified in the order and to the owner of the property (if different), by first class mail, address correction requested. You are directed to see Section 211.154 (3) and (4), M.C.L. regarding the applicability of penalty and interest.

In the event that excess taxes have been paid as a result of the overassessment, a refund of the overpayment shall be made by the county treasurer as provided by Section 211.154 (6), M.C.L.

This order was issued by the Michigan State Tax Commission on October 16, 2008.

The value established by this order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance. The address of the Tribunal is: MICHIGAN TAX TRIBUNAL, P.O. BOX 30232, LANSING, MICHIGAN 48909. A fee will be charged by the Tribunal for such an appeal.

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STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

KENT COUNTY
CITY OF GRAND RAPIDS

154-08-0613

The State Tax Commission received notification requesting that the real and/or personal property assessment for the year described below be revised to the valuation indicated as provided by Section 211.154, M.C.L.

The State Tax Commission, at a meeting held on October 14, 2008 in consideration of the notification directs that this order be implemented as shown below.

PARCEL CODE: 41-01-51-108-122 PERSONAL
SCHOOL DISTRICT: GRAND RAPIDS
ISD DISTRICT: KENT
ASSESSMENT UNIT: CITY OF GRAND RAPIDS

PROPERTY OWNER: County of KENT COUNTY
METLIFE RESOURCES ASSESSING OFFICER/EQUAL. DIRECTOR:
PO BOX 637 GLEN BEEKMAN ASSR.
GRAPEVINE, TX 76099 300 MONROE, NW
GRAND RAPIDS, MI 49503

<u>YEAR</u>	<u>ORIGINAL VALUATION</u>	<u>REQUESTED VALUATION</u>	<u>APPROVED CORRECTED VALUATION</u>	<u>NET INCREASE NET (DECREASE) IN APPROVED</u>	<u>CERTIFIED TOTAL TAX RATES</u>
ASSESSED VALUE					
2006	\$4,300	\$15,200	\$15,200	\$10,900	46.5383
2007	\$5,000	\$13,300	\$13,300	\$8,300	47.7621
TAXABLE VALUE					
2006	\$4,300	\$15,200	\$15,200	\$10,900	46.5383
2007	\$5,000	\$13,300	\$13,300	\$8,300	47.7621

The assessor is directed to enter the net increase/decrease in approved assessed value and/or taxable value for each year corrected, as approved by the State Tax Commission, on the assessment roll that corresponds to each assessment year corrected.

The officer preparing or having the tax roll in his or her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates upon the corrected taxable value (may be state equalized value for special assessments) for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to each person identified in the order and to the owner of the property (if different), by first class mail, address correction requested. You are directed to see Section 211.154 (3) and (4), M.C.L. regarding the applicability of penalty and interest.

In the event that excess taxes have been paid as a result of the overassessment, a refund of the overpayment shall be made by the county treasurer as provided by Section 211.154 (6), M.C.L.

This order was issued by the Michigan State Tax Commission on October 16, 2008.

The value established by this order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance. The address of the Tribunal is: MICHIGAN TAX TRIBUNAL, P.O. BOX 30232, LANSING, MICHIGAN 48909. A fee will be charged by the Tribunal for such an appeal.

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STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

KENT COUNTY
TOWNSHIP OF CASCADE

154-08-0640

The State Tax Commission received notification requesting that the real and/or personal property assessment for the year described below be revised to the valuation indicated as provided by Section 211.154, M.C.L.

The State Tax Commission, at a meeting held on October 14, 2008 in consideration of the notification directs that this order be implemented as shown below.

PARCEL CODE: 41-50-18-023-058 PERSONAL
SCHOOL DISTRICT: FOREST HILLS
ISD DISTRICT: KENT
ASSESSMENT UNIT: TOWNSHIP OF CASCADE

County of KENT COUNTY
PROPERTY OWNER: ASSESSING OFFICER/EQUAL. DIRECTOR:
BULMARO VASQUEZ PATRICIA ARMSTRONG-BOLLE ASSR.
3525 S. CASS COURT, UNIT 301 5798 BEUNA
OAK BROOK, IL 60523 HASLETT, MI 48840

<u>YEAR</u>	<u>ORIGINAL VALUATION</u>	<u>REQUESTED VALUATION</u>	<u>APPROVED CORRECTED VALUATION</u>	<u>NET INCREASE NET (DECREASE) IN APPROVED</u>	<u>CERTIFIED TOTAL TAX RATES</u>
ASSESSED VALUE					
2008	\$13,800	\$19,800	\$19,800	\$6,000	
TAXABLE VALUE					
2008	\$13,800	\$19,800	\$19,800	\$6,000	

The assessor is directed to enter the net increase/decrease in approved assessed value and/or taxable value for each year corrected, as approved by the State Tax Commission, on the assessment roll that corresponds to each assessment year corrected.

The officer preparing or having the tax roll in his or her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates upon the corrected taxable value (may be state equalized value for special assessments) for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to each person identified in the order and to the owner of the property (if different), by first class mail, address correction requested. You are directed to see Section 211.154 (3) and (4), M.C.L. regarding the applicability of penalty and interest.

In the event that excess taxes have been paid as a result of the overassessment, a refund of the overpayment shall be made by the county treasurer as provided by Section 211.154 (6), M.C.L.

This order was issued by the Michigan State Tax Commission on October 16, 2008.

The value established by this order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance. The address of the Tribunal is: MICHIGAN TAX TRIBUNAL, P.O. BOX 30232, LANSING, MICHIGAN 48909. A fee will be charged by the Tribunal for such an appeal.

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STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

LEELANAU COUNTY
TOWNSHIP OF SOLON

154-08-0633

The State Tax Commission received notification requesting that the real and/or personal property assessment for the year described below be revised to the valuation indicated as provided by Section 211.154, M.C.L.

The State Tax Commission, at a meeting held on October 14, 2008 in consideration of the notification directs that this order be implemented as shown below.

PARCEL CODE: 45010-022-001-17 REAL
SCHOOL DISTRICT: TRAVERSE CITY
ISD DISTRICT: TRAVERSE BAY
ASSESSMENT UNIT: TOWNSHIP OF SOLON

County of LEELANAU COUNTY
PROPERTY OWNER: ASSESSING OFFICER/EQUAL. DIRECTOR:
STEVEN E. & ESTHER R. MCDONALD MARCIE HESTER ASSR.
11335 S. RAMBLEWOOD DRIVE 7728 S. STACHNIK ROAD
CEDAR, MI 49621 MAPLE CITY, MI 49664

<u>YEAR</u>	<u>ORIGINAL VALUATION</u>	<u>REQUESTED VALUATION</u>	<u>APPROVED CORRECTED VALUATION</u>	<u>NET INCREASE NET (DECREASE) IN APPROVED</u>	<u>CERTIFIED TOTAL TAX RATES</u>
ASSESSED VALUE					
2006	\$37,500	\$161,777	\$161,777	\$124,277	18.8999
2007	\$37,500	\$168,788	\$168,788	\$131,288	18.4060
TAXABLE VALUE					
2006	\$32,431	\$160,809	\$160,809	\$128,378	18.8999
2007	\$33,630	\$166,759	\$166,759	\$133,129	18.4060

The assessor is directed to enter the net increase/decrease in approved assessed value and/or taxable value for each year corrected, as approved by the State Tax Commission, on the assessment roll that corresponds to each assessment year corrected.

The officer preparing or having the tax roll in his or her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates upon the corrected taxable value (may be state equalized value for special assessments) for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to each person identified in the order and to the owner of the property (if different), by first class mail, address correction requested. You are directed to see Section 211.154 (3) and (4), M.C.L. regarding the applicability of penalty and interest.

In the event that excess taxes have been paid as a result of the overassessment, a refund of the overpayment shall be made by the county treasurer as provided by Section 211.154 (6), M.C.L.

This order was issued by the Michigan State Tax Commission on October 16, 2008.

The value established by this order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance. The address of the Tribunal is: MICHIGAN TAX TRIBUNAL, P.O. BOX 30232, LANSING, MICHIGAN 48909. A fee will be charged by the Tribunal for such an appeal.

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STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

MACOMB COUNTY
CITY OF EASTPOINTE

154-08-0627

The State Tax Commission received notification requesting that the real and/or personal property assessment for the year described below be revised to the valuation indicated as provided by Section 211.154, M.C.L.

The State Tax Commission, at a meeting held on October 14, 2008 in consideration of the notification directs that this order be implemented as shown below.

PARCEL CODE: 014-908-220-110 PERSONAL
SCHOOL DISTRICT: EAST DETROIT
ISD DISTRICT: MACOMB
ASSESSMENT UNIT: CITY OF EASTPOINTE

PROPERTY OWNER: County of MACOMB COUNTY
WINTER SAUSAGE MFG. INC. ASSESSING OFFICER/EQUAL. DIRECTOR:
22001 GRATIOT LINDA WEISHAUPF ASSR.
EASTPOINTE, MI 48021 23200 GRATIOT
EASTPOINTE, MI 48021

<u>YEAR</u>	<u>ORIGINAL VALUATION</u>	<u>REQUESTED VALUATION</u>	<u>APPROVED CORRECTED VALUATION</u>	<u>NET INCREASE NET (DECREASE) IN APPROVED</u>	<u>CERTIFIED TOTAL TAX RATES</u>
ASSESSED VALUE					
2008	\$162,570	\$184,600	\$184,600	\$22,030	
TAXABLE VALUE					
2008	\$162,570	\$184,600	\$184,600	\$22,030	

The assessor is directed to enter the net increase/decrease in approved assessed value and/or taxable value for each year corrected, as approved by the State Tax Commission, on the assessment roll that corresponds to each assessment year corrected.

The officer preparing or having the tax roll in his or her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates upon the corrected taxable value (may be state equalized value for special assessments) for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to each person identified in the order and to the owner of the property (if different), by first class mail, address correction requested. You are directed to see Section 211.154 (3) and (4), M.C.L. regarding the applicability of penalty and interest.

In the event that excess taxes have been paid as a result of the overassessment, a refund of the overpayment shall be made by the county treasurer as provided by Section 211.154 (6), M.C.L.

This order was issued by the Michigan State Tax Commission on October 16, 2008.

The value established by this order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance. The address of the Tribunal is: MICHIGAN TAX TRIBUNAL, P.O. BOX 30232, LANSING, MICHIGAN 48909. A fee will be charged by the Tribunal for such an appeal.

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STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

MACOMB COUNTY
CITY OF EASTPOINTE

154-08-0634

The State Tax Commission received notification requesting that the real and/or personal property assessment for the year described below be revised to the valuation indicated as provided by Section 211.154, M.C.L.

The State Tax Commission, at a meeting held on October 14, 2008 in consideration of the notification directs that this order be implemented as shown below.

PARCEL CODE: 014-925-000-176 PERSONAL
SCHOOL DISTRICT: EAST DETROIT
ISD DISTRICT: MACOMB
ASSESSMENT UNIT: CITY OF EASTPOINTE

PROPERTY OWNER: County of MACOMB COUNTY
ASSESSING OFFICER/EQUAL. DIRECTOR:
AEL FINANCIAL LLC LINDA WEISHAUP ASSR.
2121 SW BROADWAY, STE. 200 23200 GRATIOT
PORTLAND, OR 97201 EASTPOINTE, MI 48021

<u>YEAR</u>	<u>ORIGINAL VALUATION</u>	<u>REQUESTED VALUATION</u>	<u>APPROVED CORRECTED VALUATION</u>	<u>NET INCREASE NET (DECREASE) IN APPROVED</u>	<u>CERTIFIED TOTAL TAX RATES</u>
ASSESSED VALUE					
2008	\$0	\$7,005	\$7,005	\$7,005	
TAXABLE VALUE					
2008	\$0	\$7,005	\$7,005	\$7,005	

The assessor is directed to enter the net increase/decrease in approved assessed value and/or taxable value for each year corrected, as approved by the State Tax Commission, on the assessment roll that corresponds to each assessment year corrected.

The officer preparing or having the tax roll in his or her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates upon the corrected taxable value (may be state equalized value for special assessments) for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to each person identified in the order and to the owner of the property (if different), by first class mail, address correction requested. You are directed to see Section 211.154 (3) and (4), M.C.L. regarding the applicability of penalty and interest.

In the event that excess taxes have been paid as a result of the overassessment, a refund of the overpayment shall be made by the county treasurer as provided by Section 211.154 (6), M.C.L.

This order was issued by the Michigan State Tax Commission on October 16, 2008.

The value established by this order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance. The address of the Tribunal is: MICHIGAN TAX TRIBUNAL, P.O. BOX 30232, LANSING, MICHIGAN 48909. A fee will be charged by the Tribunal for such an appeal.

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STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

MACOMB COUNTY
CITY OF EASTPOINTE

154-08-0636

The State Tax Commission received notification requesting that the real and/or personal property assessment for the year described below be revised to the valuation indicated as provided by Section 211.154, M.C.L.

The State Tax Commission, at a meeting held on October 14, 2008 in consideration of the notification directs that this order be implemented as shown below.

PARCEL CODE: 014-925-000-200 PERSONAL
SCHOOL DISTRICT: EAST DETROIT
ISD DISTRICT: MACOMB
ASSESSMENT UNIT: CITY OF EASTPOINTE

PROPERTY OWNER: County of MACOMB COUNTY
DIRECTV INC. ASSESSING OFFICER/EQUAL. DIRECTOR:
CA/LA2/A130 LINDA WEISHAULT ASSR.
EL SEGUNDO, CA 90545-3543 23200 GRATIOT
EASTPOINTE, MI 48021

<u>YEAR</u>	<u>ORIGINAL VALUATION</u>	<u>REQUESTED VALUATION</u>	<u>APPROVED CORRECTED VALUATION</u>	<u>NET INCREASE NET (DECREASE) IN APPROVED</u>	<u>CERTIFIED TOTAL TAX RATES</u>
ASSESSED VALUE					
2008	\$12,190	\$32,210	\$32,210	\$20,020	
TAXABLE VALUE					
2008	\$12,190	\$32,210	\$32,210	\$20,020	

The assessor is directed to enter the net increase/decrease in approved assessed value and/or taxable value for each year corrected, as approved by the State Tax Commission, on the assessment roll that corresponds to each assessment year corrected.

The officer preparing or having the tax roll in his or her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates upon the corrected taxable value (may be state equalized value for special assessments) for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to each person identified in the order and to the owner of the property (if different), by first class mail, address correction requested. You are directed to see Section 211.154 (3) and (4), M.C.L. regarding the applicability of penalty and interest.

In the event that excess taxes have been paid as a result of the overassessment, a refund of the overpayment shall be made by the county treasurer as provided by Section 211.154 (6), M.C.L.

This order was issued by the Michigan State Tax Commission on October 16, 2008.

The value established by this order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance. The address of the Tribunal is: MICHIGAN TAX TRIBUNAL, P.O. BOX 30232, LANSING, MICHIGAN 48909. A fee will be charged by the Tribunal for such an appeal.

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STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

MACOMB COUNTY
CITY OF EASTPOINTE

154-08-0637

The State Tax Commission received notification requesting that the real and/or personal property assessment for the year described below be revised to the valuation indicated as provided by Section 211.154, M.C.L.

The State Tax Commission, at a meeting held on October 14, 2008 in consideration of the notification directs that this order be implemented as shown below.

PARCEL CODE: 014-925-000-187 PERSONAL
SCHOOL DISTRICT: EAST DETROIT
ISD DISTRICT: MACOMB
ASSESSMENT UNIT: CITY OF EASTPOINTE

PROPERTY OWNER: County of MACOMB COUNTY
WESTERN UNION FINANCIAL SVS. ASSESSING OFFICER/EQUAL. DIRECTOR:
12500 E. BELFORD LINDA WEISHAULT ASSR.
ENGLEWOOD, CO 80112 23200 GRATIOT
EASTPOINTE, MI 48021

<u>YEAR</u>	<u>ORIGINAL VALUATION</u>	<u>REQUESTED VALUATION</u>	<u>APPROVED CORRECTED VALUATION</u>	<u>NET INCREASE NET (DECREASE) IN APPROVED</u>	<u>CERTIFIED TOTAL TAX RATES</u>
ASSESSED VALUE					
2008	\$0	\$1,420	\$1,420	\$1,420	
TAXABLE VALUE					
2008	\$0	\$1,420	\$1,420	\$1,420	

The assessor is directed to enter the net increase/decrease in approved assessed value and/or taxable value for each year corrected, as approved by the State Tax Commission, on the assessment roll that corresponds to each assessment year corrected.

The officer preparing or having the tax roll in his or her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates upon the corrected taxable value (may be state equalized value for special assessments) for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to each person identified in the order and to the owner of the property (if different), by first class mail, address correction requested. You are directed to see Section 211.154 (3) and (4), M.C.L. regarding the applicability of penalty and interest.

In the event that excess taxes have been paid as a result of the overassessment, a refund of the overpayment shall be made by the county treasurer as provided by Section 211.154 (6), M.C.L.

This order was issued by the Michigan State Tax Commission on October 16, 2008.

The value established by this order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance. The address of the Tribunal is: MICHIGAN TAX TRIBUNAL, P.O. BOX 30232, LANSING, MICHIGAN 48909. A fee will be charged by the Tribunal for such an appeal.

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STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

MACOMB COUNTY
CITY OF EASTPOINTE

154-08-0645

The State Tax Commission received notification requesting that the real and/or personal property assessment for the year described below be revised to the valuation indicated as provided by Section 211.154, M.C.L.

The State Tax Commission, at a meeting held on October 14, 2008 in consideration of the notification directs that this order be implemented as shown below.

PARCEL CODE: 014-908-224-411 PERSONAL
SCHOOL DISTRICT: EAST DETROIT
ISD DISTRICT: MACOMB
ASSESSMENT UNIT: CITY OF EASTPOINTE

PROPERTY OWNER: County of MACOMB COUNTY
ASSESSING OFFICER/EQUAL. DIRECTOR:
FEDEX KINKOS OFFICE & PRINT SVS. LINDA WEISHAUP ASSR.
3630 HACKS CROSS ROAD 23200 GRATIOT
MEMPHIS, TN 38125-8800 EASTPOINTE, MI 48021

<u>YEAR</u>	<u>ORIGINAL VALUATION</u>	<u>REQUESTED VALUATION</u>	<u>APPROVED CORRECTED VALUATION</u>	<u>NET INCREASE NET (DECREASE) IN APPROVED</u>	<u>CERTIFIED TOTAL TAX RATES</u>
ASSESSED VALUE					
2008	\$4,650	\$24,540	\$24,540	\$19,890	
TAXABLE VALUE					
2008	\$4,650	\$24,540	\$24,540	\$19,890	

The assessor is directed to enter the net increase/decrease in approved assessed value and/or taxable value for each year corrected, as approved by the State Tax Commission, on the assessment roll that corresponds to each assessment year corrected.

The officer preparing or having the tax roll in his or her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates upon the corrected taxable value (may be state equalized value for special assessments) for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to each person identified in the order and to the owner of the property (if different), by first class mail, address correction requested. You are directed to see Section 211.154 (3) and (4), M.C.L. regarding the applicability of penalty and interest.

In the event that excess taxes have been paid as a result of the overassessment, a refund of the overpayment shall be made by the county treasurer as provided by Section 211.154 (6), M.C.L.

This order was issued by the Michigan State Tax Commission on October 16, 2008.

The value established by this order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance. The address of the Tribunal is: MICHIGAN TAX TRIBUNAL, P.O. BOX 30232, LANSING, MICHIGAN 48909. A fee will be charged by the Tribunal for such an appeal.

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STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

MACOMB COUNTY
CITY OF WARREN

154-07-3004

The State Tax Commission received notification requesting that the real and/or personal property assessment for the year described below be revised to the valuation indicated as provided by Section 211.154, M.C.L.

The State Tax Commission, at a meeting held on October 14, 2008 in consideration of the notification directs that this order be implemented as shown below.

PARCEL CODE: 99-04-514-800 PERSONAL
SCHOOL DISTRICT: CENTERLINE
ISD DISTRICT: MACOMB
ASSESSMENT UNIT: CITY OF WARREN

County of MACOMB COUNTY
PROPERTY OWNER: ASSESSING OFFICER/EQUAL. DIRECTOR:
SUPER STEEL TREATING CO. PHILIP O. MASTIN, III ASSR.
6227 RINKE ONE CITY SQUARE STE. 310
WARREN, MI 48091 WARREN, MI 48093-2397

<u>YEAR</u>	<u>ORIGINAL VALUATION</u>	<u>REQUESTED VALUATION</u>	<u>APPROVED CORRECTED VALUATION</u>	<u>NET INCREASE NET (DECREASE) IN APPROVED</u>	<u>CERTIFIED TOTAL TAX RATES</u>
ASSESSED VALUE					
2005	\$3,705,610	\$3,628,441	\$3,628,441	(\$77,169)	52.3182
TAXABLE VALUE					
2005	\$3,705,610	\$3,628,441	\$3,628,441	(\$77,169)	52.3182

The assessor is directed to enter the net increase/decrease in approved assessed value and/or taxable value for each year corrected, as approved by the State Tax Commission, on the assessment roll that corresponds to each assessment year corrected.

The officer preparing or having the tax roll in his or her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates upon the corrected taxable value (may be state equalized value for special assessments) for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to each person identified in the order and to the owner of the property (if different), by first class mail, address correction requested. You are directed to see Section 211.154 (3) and (4), M.C.L. regarding the applicability of penalty and interest.

In the event that excess taxes have been paid as a result of the overassessment, a refund of the overpayment shall be made by the county treasurer as provided by Section 211.154 (6), M.C.L.

This order was issued by the Michigan State Tax Commission on October 16, 2008.

The value established by this order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance. The address of the Tribunal is: MICHIGAN TAX TRIBUNAL, P.O. BOX 30232, LANSING, MICHIGAN 48909. A fee will be charged by the Tribunal for such an appeal.

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STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

MACOMB COUNTY
CITY OF WARREN

154-07-3005

The State Tax Commission received notification requesting that the real and/or personal property assessment for the year described below be revised to the valuation indicated as provided by Section 211.154, M.C.L.

The State Tax Commission, at a meeting held on October 14, 2008 in consideration of the notification directs that this order be implemented as shown below.

PARCEL CODE: 98-82-099-417 PERSONAL-IFT
SCHOOL DISTRICT: CENTERLINE
ISD DISTRICT: MACOMB
ASSESSMENT UNIT: CITY OF WARREN

County of MACOMB COUNTY
PROPERTY OWNER: ASSESSING OFFICER/EQUAL. DIRECTOR:
SUPER STEEL TREATING CO. PHILIP O. MASTIN, III ASSR.
6227 RINKE ONE CITY SQUARE STE. 310
WARREN, MI 48091 WARREN, MI 48093-2397

<u>YEAR</u>	<u>ORIGINAL VALUATION</u>	<u>REQUESTED VALUATION</u>	<u>APPROVED CORRECTED VALUATION</u>	<u>NET INCREASE NET (DECREASE) IN APPROVED</u>	<u>CERTIFIED TOTAL TAX RATES</u>
ASSESSED VALUE					
2005	\$673,102	\$411,178	\$411,178	(\$261,924)	29.1591
TAXABLE VALUE					
2005	\$673,102	\$411,178	\$411,178	(\$261,924)	29.1591

The assessor is directed to enter the net increase/decrease in approved assessed value and/or taxable value for each year corrected, as approved by the State Tax Commission, on the assessment roll that corresponds to each assessment year corrected.

The officer preparing or having the tax roll in his or her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates upon the corrected taxable value (may be state equalized value for special assessments) for each year corrected.

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In the event that excess taxes have been paid as a result of the overassessment, a refund of the overpayment shall be made by the county treasurer as provided by Section 211.154 (6), M.C.L.

This order was issued by the Michigan State Tax Commission on October 16, 2008.

The value established by this order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance. The address of the Tribunal is: MICHIGAN TAX TRIBUNAL, P.O. BOX 30232, LANSING, MICHIGAN 48909. A fee will be charged by the Tribunal for such an appeal.

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STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

MACOMB COUNTY
TOWNSHIP OF MACOMB

154-08-0590

The State Tax Commission received notification requesting that the real and/or personal property assessment for the year described below be revised to the valuation indicated as provided by Section 211.154, M.C.L.

The State Tax Commission, at a meeting held on October 14, 2008 in consideration of the notification directs that this order be implemented as shown below.

PARCEL CODE: 08-36-452-022 REAL
SCHOOL DISTRICT: L'ANSE CREUSE
ISD DISTRICT: MACOMB
ASSESSMENT UNIT: TOWNSHIP OF MACOMB

PROPERTY OWNER: County of MACOMB COUNTY
J & B MACOMB LLC ASSESSING OFFICER/EQUAL. DIRECTOR:
42690 WOODWARD AVE.# 225 MARCIA D.M. SMITH ASSR.
BLOOMFIELD HILLS, MI 48304 54111 BROUGHTON ROAD
MACOMB, MI 48042

<u>YEAR</u>	<u>ORIGINAL VALUATION</u>	<u>REQUESTED VALUATION</u>	<u>APPROVED CORRECTED VALUATION</u>	<u>NET INCREASE NET (DECREASE) IN APPROVED</u>	<u>CERTIFIED TOTAL TAX RATES</u>
ASSESSED VALUE					
2007	\$0	\$826,880	\$826,880	\$826,880	43.6813
TAXABLE VALUE					
2007	\$0	\$826,880	\$826,880	\$826,880	43.6813

The assessor is directed to enter the net increase/decrease in approved assessed value and/or taxable value for each year corrected, as approved by the State Tax Commission, on the assessment roll that corresponds to each assessment year corrected.

The officer preparing or having the tax roll in his or her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates upon the corrected taxable value (may be state equalized value for special assessments) for each year corrected.

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In the event that excess taxes have been paid as a result of the overassessment, a refund of the overpayment shall be made by the county treasurer as provided by Section 211.154 (6), M.C.L.

This order was issued by the Michigan State Tax Commission on October 16, 2008.

The value established by this order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance. The address of the Tribunal is: MICHIGAN TAX TRIBUNAL, P.O. BOX 30232, LANSING, MICHIGAN 48909. A fee will be charged by the Tribunal for such an appeal.

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STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

MACOMB COUNTY
TOWNSHIP OF SHELBY

154-08-0591

The State Tax Commission received notification requesting that the real and/or personal property assessment for the year described below be revised to the valuation indicated as provided by Section 211.154, M.C.L.

The State Tax Commission, at a meeting held on October 14, 2008 in consideration of the notification directs that this order be implemented as shown below.

PARCEL CODE: 23-07-24-126-029 REAL
SCHOOL DISTRICT: UTICA
ISD DISTRICT: MACOMB
ASSESSMENT UNIT: TOWNSHIP OF SHELBY

PROPERTY OWNER: County of MACOMB COUNTY
WILLOWCREEK HOMES LLC ASSESSING OFFICER/EQUAL. DIRECTOR:
51435 INDUSTRIAL DRIVE WILLIAM GRIFFIN ASSR.
MACOMB TWP., MI 48042 52700 VAN DYKE
SHELBY TWP., MI 48316-3572

<u>YEAR</u>	<u>ORIGINAL VALUATION</u>	<u>REQUESTED VALUATION</u>	<u>APPROVED CORRECTED VALUATION</u>	<u>NET INCREASE NET (DECREASE) IN APPROVED</u>	<u>CERTIFIED TOTAL TAX RATES</u>
ASSESSED VALUE					
2007	\$61,090	\$270,000	\$270,000	\$208,910	
TAXABLE VALUE					
2007	\$60,320	\$270,000	\$270,000	\$209,680	

The assessor is directed to enter the net increase/decrease in approved assessed value and/or taxable value for each year corrected, as approved by the State Tax Commission, on the assessment roll that corresponds to each assessment year corrected.

The officer preparing or having the tax roll in his or her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates upon the corrected taxable value (may be state equalized value for special assessments) for each year corrected.

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In the event that excess taxes have been paid as a result of the overassessment, a refund of the overpayment shall be made by the county treasurer as provided by Section 211.154 (6), M.C.L.

This order was issued by the Michigan State Tax Commission on October 16, 2008.

The value established by this order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance. The address of the Tribunal is: MICHIGAN TAX TRIBUNAL, P.O. BOX 30232, LANSING, MICHIGAN 48909. A fee will be charged by the Tribunal for such an appeal.

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STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

OAKLAND COUNTY
CITY OF BIRMINGHAM

154-08-0608

The State Tax Commission received notification requesting that the real and/or personal property assessment for the year described below be revised to the valuation indicated as provided by Section 211.154, M.C.L.

The State Tax Commission, at a meeting held on October 14, 2008 in consideration of the notification directs that this order be implemented as shown below.

PARCEL CODE: 08-99-00-007-132 PERSONAL
SCHOOL DISTRICT: BIRMINGHAM
ISD DISTRICT: OAKLAND
ASSESSMENT UNIT: CITY OF BIRMINGHAM

PROPERTY OWNER: County of OAKLAND COUNTY
ASSESSING OFFICER/EQUAL. DIRECTOR:
LOCAL BIZ NOW DAVID M. HIEBER ASSR.
300 E. MAPLE 250 ELIZABETH LK RD STE 1000 W
BIRMINGHAM, MI 48009 PONTIAC, MI 48341

<u>YEAR</u>	<u>ORIGINAL VALUATION</u>	<u>REQUESTED VALUATION</u>	<u>APPROVED CORRECTED VALUATION</u>	<u>NET INCREASE NET (DECREASE) IN APPROVED</u>	<u>CERTIFIED TOTAL TAX RATES</u>
ASSESSED VALUE					
2008	\$7,830	\$10,680	\$10,680	\$2,850	
TAXABLE VALUE					
2008	\$7,830	\$10,680	\$10,680	\$2,850	

The assessor is directed to enter the net increase/decrease in approved assessed value and/or taxable value for each year corrected, as approved by the State Tax Commission, on the assessment roll that corresponds to each assessment year corrected.

The officer preparing or having the tax roll in his or her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates upon the corrected taxable value (may be state equalized value for special assessments) for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to each person identified in the order and to the owner of the property (if different), by first class mail, address correction requested. You are directed to see Section 211.154 (3) and (4), M.C.L. regarding the applicability of penalty and interest.

In the event that excess taxes have been paid as a result of the overassessment, a refund of the overpayment shall be made by the county treasurer as provided by Section 211.154 (6), M.C.L.

This order was issued by the Michigan State Tax Commission on October 16, 2008.

The value established by this order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance. The address of the Tribunal is: MICHIGAN TAX TRIBUNAL, P.O. BOX 30232, LANSING, MICHIGAN 48909. A fee will be charged by the Tribunal for such an appeal.

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STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

OAKLAND COUNTY
TOWNSHIP OF SOUTHFIELD,
154-08-0606

The State Tax Commission received notification requesting that the real and/or personal property assessment for the year described below be revised to the valuation indicated as provided by Section 211.154, M.C.L.

The State Tax Commission, at a meeting held on October 14, 2008 in consideration of the notification directs that this order be implemented as shown below.

PARCEL CODE: 64-TF-24-06-278-012 REAL
SCHOOL DISTRICT: BIRMINGHAM
ISD DISTRICT: OAKLAND
ASSESSMENT UNIT: TOWNSHIP OF SOUTHFIELD,

County of OAKLAND COUNTY
PROPERTY OWNER: ASSESSING OFFICER/EQUAL. DIRECTOR:
FRANKLIN HILL ASSOCIATES DAVID M. HIEBER ASSR.
32220 FRANKLIN ROAD 250 ELIZABETH LK RD STE 1000 W
FRANKLIN, MI 48025 PONTIAC, MI 48341

YEAR	ORIGINAL VALUATION	REQUESTED VALUATION	APPROVED CORRECTED VALUATION	NET INCREASE NET (DECREASE) IN APPROVED	CERTIFIED TOTAL TAX RATES
ASSESSED VALUE					
2006	\$0	\$510,000	\$510,000	\$510,000	43.6165
2007	\$0	\$510,000	\$510,000	\$510,000	43.2344
2008	\$0	\$510,000	\$510,000	\$510,000	
TAXABLE VALUE					
2006	\$0	\$240,380	\$240,380	\$240,380	43.6165
2007	\$0	\$249,270	\$249,270	\$249,270	43.2344
2008	\$0	\$255,000	\$255,000	\$255,000	

The assessor is directed to enter the net increase/decrease in approved assessed value and/or taxable value for each year corrected, as approved by the State Tax Commission, on the assessment roll that corresponds to each assessment year corrected.

The officer preparing or having the tax roll in his or her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates upon the corrected taxable value (may be state equalized value for special assessments) for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to each person identified in the order and to the owner of the property (if different), by first class mail, address correction requested. You are directed to see Section 211.154 (3) and (4), M.C.L. regarding the applicability of penalty and interest.

In the event that excess taxes have been paid as a result of the overassessment, a refund of the overpayment shall be made by the county treasurer as provided by Section 211.154 (6), M.C.L.

This order was issued by the Michigan State Tax Commission on October 16, 2008.

The value established by this order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance. The address of the Tribunal is: MICHIGAN TAX TRIBUNAL, P.O. BOX 30232, LANSING, MICHIGAN 48909. A fee will be charged by the Tribunal for such an appeal.

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STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

OAKLAND COUNTY
TOWNSHIP OF SOUTHFIELD,
154-08-0607

The State Tax Commission received notification requesting that the real and/or personal property assessment for the year described below be revised to the valuation indicated as provided by Section 211.154, M.C.L.

The State Tax Commission, at a meeting held on October 14, 2008 in consideration of the notification directs that this order be implemented as shown below.

PARCEL CODE: 64-TF-24-06-278-015 REAL
SCHOOL DISTRICT: BIRMINGHAM
ISD DISTRICT: OAKLAND
ASSESSMENT UNIT: TOWNSHIP OF SOUTHFIELD,

County of OAKLAND COUNTY
PROPERTY OWNER: ASSESSING OFFICER/EQUAL. DIRECTOR:
FRANKLIN HILL ASSOCIATES DAVID M. HIEBER ASSR.
32220 FRANKLIN ROAD 250 ELIZABETH LK RD STE 1000 W
FRANKLIN, MI 48025 PONTIAC, MI 48341

<u>YEAR</u>	<u>ORIGINAL VALUATION</u>	<u>REQUESTED VALUATION</u>	<u>APPROVED CORRECTED VALUATION</u>	<u>NET INCREASE NET (DECREASE) IN APPROVED</u>	<u>CERTIFIED TOTAL TAX RATES</u>
ASSESSED VALUE					
2006	\$0	\$210,000	\$210,000	\$210,000	43.6165
2007	\$0	\$210,000	\$210,000	\$210,000	43.2344
2008	\$0	\$210,000	\$210,000	\$210,000	
TAXABLE VALUE					
2006	\$0	\$98,980	\$98,980	\$98,980	43.6165
2007	\$0	\$102,640	\$102,640	\$102,640	43.2344
2008	\$0	\$105,000	\$105,000	\$105,000	

The assessor is directed to enter the net increase/decrease in approved assessed value and/or taxable value for each year corrected, as approved by the State Tax Commission, on the assessment roll that corresponds to each assessment year corrected.

The officer preparing or having the tax roll in his or her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates upon the corrected taxable value (may be state equalized value for special assessments) for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to each person identified in the order and to the owner of the property (if different), by first class mail, address correction requested. You are directed to see Section 211.154 (3) and (4), M.C.L. regarding the applicability of penalty and interest.

In the event that excess taxes have been paid as a result of the overassessment, a refund of the overpayment shall be made by the county treasurer as provided by Section 211.154 (6), M.C.L.

This order was issued by the Michigan State Tax Commission on October 16, 2008.

The value established by this order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance. The address of the Tribunal is: MICHIGAN TAX TRIBUNAL, P.O. BOX 30232, LANSING, MICHIGAN 48909. A fee will be charged by the Tribunal for such an appeal.

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STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

PRESQUE ISLE COUNTY
CITY OF ROGERS CITY

154-08-0641

The State Tax Commission received notification requesting that the real and/or personal property assessment for the year described below be revised to the valuation indicated as provided by Section 211.154, M.C.L.

The State Tax Commission, at a meeting held on October 14, 2008 in consideration of the notification directs that this order be implemented as shown below.

PARCEL CODE: 71-150-900-000-310-00 PERSONAL
SCHOOL DISTRICT: ROGERS CITY
ISD DISTRICT: CHEBOYGAN-OTSEGO-PRES.ISL
ASSESSMENT UNIT: CITY OF ROGERS CITY

PROPERTY OWNER: County of PRESQUE ISLE COUNTY
ASSESSING OFFICER/EQUAL. DIRECTOR:
CITICAPITAL COMMERCIAL LEASING FRED LINDROTH ASSR.
PO BOX 165929 193 E. MICHIGAN
IRVING, TX 75016-5929 ROGERS CITY, MI 49779

<u>YEAR</u>	<u>ORIGINAL VALUATION</u>	<u>REQUESTED VALUATION</u>	<u>APPROVED CORRECTED VALUATION</u>	<u>NET INCREASE NET (DECREASE) IN APPROVED</u>	<u>CERTIFIED TOTAL TAX RATES</u>
ASSESSED VALUE					
2007	\$59,700	\$146,300	\$146,300	\$86,600	54.9951
TAXABLE VALUE					
2007	\$59,700	\$146,300	\$146,300	\$86,600	54.9951

The assessor is directed to enter the net increase/decrease in approved assessed value and/or taxable value for each year corrected, as approved by the State Tax Commission, on the assessment roll that corresponds to each assessment year corrected.

The officer preparing or having the tax roll in his or her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates upon the corrected taxable value (may be state equalized value for special assessments) for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to each person identified in the order and to the owner of the property (if different), by first class mail, address correction requested. You are directed to see Section 211.154 (3) and (4), M.C.L. regarding the applicability of penalty and interest.

In the event that excess taxes have been paid as a result of the overassessment, a refund of the overpayment shall be made by the county treasurer as provided by Section 211.154 (6), M.C.L.

This order was issued by the Michigan State Tax Commission on October 16, 2008.

The value established by this order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance. The address of the Tribunal is: MICHIGAN TAX TRIBUNAL, P.O. BOX 30232, LANSING, MICHIGAN 48909. A fee will be charged by the Tribunal for such an appeal.

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STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

SAGINAW COUNTY
CITY OF SAGINAW

154-08-0638

The State Tax Commission received notification requesting that the real and/or personal property assessment for the year described below be revised to the valuation indicated as provided by Section 211.154, M.C.L.

The State Tax Commission, at a meeting held on October 14, 2008 in consideration of the notification directs that this order be implemented as shown below.

PARCEL CODE: 22-8008-08600 PERSONAL
SCHOOL DISTRICT: SAGINAW CITY
ISD DISTRICT: SAGINAW
ASSESSMENT UNIT: CITY OF SAGINAW

PROPERTY OWNER: County of SAGINAW COUNTY
MASIMO AMERICAS INC. ASSESSING OFFICER/EQUAL. DIRECTOR:
40 PARKER LORI D. BROWN ASSR.
IRVINE, CA 92618 1315 S. WASHINGTON AVENUE
SAGINAW, MI 48601

<u>YEAR</u>	<u>ORIGINAL VALUATION</u>	<u>REQUESTED VALUATION</u>	<u>APPROVED CORRECTED VALUATION</u>	<u>NET INCREASE NET (DECREASE) IN APPROVED</u>	<u>CERTIFIED TOTAL TAX RATES</u>
ASSESSED VALUE					
2008	\$8,500	\$79,400	\$79,400	\$70,900	
TAXABLE VALUE					
2008	\$8,500	\$79,400	\$79,400	\$70,900	

The assessor is directed to enter the net increase/decrease in approved assessed value and/or taxable value for each year corrected, as approved by the State Tax Commission, on the assessment roll that corresponds to each assessment year corrected.

The officer preparing or having the tax roll in his or her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates upon the corrected taxable value (may be state equalized value for special assessments) for each year corrected.

If this order results in additional taxes being owed, the officer having the tax roll in his/her possession shall, not later than 20 days after receiving this order, submit a corrected tax bill, itemized by taxing jurisdiction, to each person identified in the order and to the owner of the property (if different), by first class mail, address correction requested. You are directed to see Section 211.154 (3) and (4), M.C.L. regarding the applicability of penalty and interest.

In the event that excess taxes have been paid as a result of the overassessment, a refund of the overpayment shall be made by the county treasurer as provided by Section 211.154 (6), M.C.L.

This order was issued by the Michigan State Tax Commission on October 16, 2008.

The value established by this order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance. The address of the Tribunal is: MICHIGAN TAX TRIBUNAL, P.O. BOX 30232, LANSING, MICHIGAN 48909. A fee will be charged by the Tribunal for such an appeal.

This is a true copy of
the Official Order
which has been signed
and is on file with the
State Tax Commission.

STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

WASHTENAW COUNTY
CITY OF ANN ARBOR

154-07-2922

The State Tax Commission received notification requesting that the real and/or personal property assessment for the year described below be revised to the valuation indicated as provided by Section 211.154, M.C.L.

The State Tax Commission, at a meeting held on October 14, 2008 in consideration of the notification directs that this order be implemented as shown below.

PARCEL CODE: 8109-90-00-073-191 PERSONAL
SCHOOL DISTRICT: ANN ARBOR
ISD DISTRICT: WASHTENAW
ASSESSMENT UNIT: CITY OF ANN ARBOR

PROPERTY OWNER: County of WASHTENAW COUNTY
ASSESSING OFFICER/EQUAL. DIRECTOR:
DFS SPV LP DAVID PETRAK ASSR.
PO BOX 81009 P.O. BOX 8647
AUSTIN, TX 78708 ANN ARBOR, MI 48107-8647

<u>YEAR</u>	<u>ORIGINAL VALUATION</u>	<u>REQUESTED VALUATION</u>	<u>APPROVED CORRECTED VALUATION</u>	<u>NET INCREASE NET (DECREASE) IN APPROVED</u>	<u>CERTIFIED TOTAL TAX RATES</u>
ASSESSED VALUE					
2005	\$365,600	\$363,250	\$363,250	(\$2,350)	59.2397
2006	\$252,900	\$285,050	\$285,050	\$32,150	59.1823
TAXABLE VALUE					
2005	\$365,600	\$363,250	\$363,250	(\$2,350)	59.2397
2006	\$252,900	\$285,050	\$285,050	\$32,150	59.1823

The assessor is directed to enter the net increase/decrease in approved assessed value and/or taxable value for each year corrected, as approved by the State Tax Commission, on the assessment roll that corresponds to each assessment year corrected.

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This order was issued by the Michigan State Tax Commission on October 16, 2008.

The value established by this order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance. The address of the Tribunal is: MICHIGAN TAX TRIBUNAL, P.O. BOX 30232, LANSING, MICHIGAN 48909. A fee will be charged by the Tribunal for such an appeal.

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STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

WASHTENAW COUNTY
CITY OF ANN ARBOR

154-08-0697

The State Tax Commission received notification requesting that the real and/or personal property assessment for the year described below be revised to the valuation indicated as provided by Section 211.154, M.C.L.

The State Tax Commission, at a meeting held on October 14, 2008 in consideration of the notification directs that this order be implemented as shown below.

PARCEL CODE: 09-90-00-078-524 PERSONAL
SCHOOL DISTRICT: ANN ARBOR
ISD DISTRICT: WASHTENAW
ASSESSMENT UNIT: CITY OF ANN ARBOR

PROPERTY OWNER: County of WASHTENAW COUNTY
ASSESSING OFFICER/EQUAL. DIRECTOR:
SEPHORA USA INC. DAVID PETRAK ASSR.
425 MARKET STREET, 2ND FL. P.O. BOX 8647
SAN FRANCISCO, CA 94105 ANN ARBOR, MI 48107-8647

<u>YEAR</u>	<u>ORIGINAL VALUATION</u>	<u>REQUESTED VALUATION</u>	<u>APPROVED CORRECTED VALUATION</u>	<u>NET INCREASE NET (DECREASE) IN APPROVED</u>	<u>CERTIFIED TOTAL TAX RATES</u>
ASSESSED VALUE					
2008	\$90,000	\$469,800	\$469,800	\$379,800	
TAXABLE VALUE					
2008	\$90,000	\$469,800	\$469,800	\$379,800	

The assessor is directed to enter the net increase/decrease in approved assessed value and/or taxable value for each year corrected, as approved by the State Tax Commission, on the assessment roll that corresponds to each assessment year corrected.

The officer preparing or having the tax roll in his or her possession is directed to enter corrections on the affected tax rolls and to spread the appropriate millage rates upon the corrected taxable value (may be state equalized value for special assessments) for each year corrected.

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In the event that excess taxes have been paid as a result of the overassessment, a refund of the overpayment shall be made by the county treasurer as provided by Section 211.154 (6), M.C.L.

This order was issued by the Michigan State Tax Commission on October 16, 2008.

The value established by this order may be appealed to the Michigan Tax Tribunal not later than 35 days after the date of issuance. The address of the Tribunal is: MICHIGAN TAX TRIBUNAL, P.O. BOX 30232, LANSING, MICHIGAN 48909. A fee will be charged by the Tribunal for such an appeal.

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STATE OF MICHIGAN
MICHIGAN STATE TAX COMMISSION
OFFICIAL ORDER

WASHTENAW COUNTY
CITY OF ANN ARBOR

154-08-0698

The State Tax Commission received notification requesting that the real and/or personal property assessment for the year described below be revised to the valuation indicated as provided by Section 211.154, M.C.L.

The State Tax Commission, at a meeting held on October 14, 2008 in consideration of the notification directs that this order be implemented as shown below.

PARCEL CODE: 09-90-00-073-992 PERSONAL
SCHOOL DISTRICT: ANN ARBOR
ISD DISTRICT: WASHTENAW
ASSESSMENT UNIT: CITY OF ANN ARBOR

PROPERTY OWNER: County of WASHTENAW COUNTY
ASSESSING OFFICER/EQUAL. DIRECTOR:
SOUP DU JOUR ENTERPRISES DAVID PETRAK ASSR.
117 W. WASHINGTON STREET P.O. BOX 8647
ANN ARBOR, MI 48104 ANN ARBOR, MI 48107-8647

<u>YEAR</u>	<u>ORIGINAL VALUATION</u>	<u>REQUESTED VALUATION</u>	<u>APPROVED CORRECTED VALUATION</u>	<u>NET INCREASE NET (DECREASE) IN APPROVED</u>	<u>CERTIFIED TOTAL TAX RATES</u>
ASSESSED VALUE					
2006	\$6,200	\$21,800	\$21,800	\$15,600	59.1823
2007	\$6,800	\$20,400	\$20,400	\$13,600	59.2835
TAXABLE VALUE					
2006	\$6,200	\$21,800	\$21,800	\$15,600	59.1823
2007	\$6,800	\$20,400	\$20,400	\$13,600	59.2835

The assessor is directed to enter the net increase/decrease in approved assessed value and/or taxable value for each year corrected, as approved by the State Tax Commission, on the assessment roll that corresponds to each assessment year corrected.

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